

**LEGISLATIVE SERVICES AGENCY
OFFICE OF FISCAL AND MANAGEMENT ANALYSIS**

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FISCAL IMPACT STATEMENT

LS 7414

BILL NUMBER: HB 1781

NOTE PREPARED: Jan 10, 2005

BILL AMENDED:

SUBJECT: Tax Credit for Worksite Health Programs.

FIRST AUTHOR: Rep. Friend

FIRST SPONSOR:

BILL STATUS: As Introduced

FUNDS AFFECTED: **GENERAL**
DEDICATED
FEDERAL

IMPACT: Pending

Summary of Legislation: The bill provides a state tax credit to an employer that implements a worksite health promotion program for the employer's Indiana employees. The bill specifies that, for a basic worksite health promotion program, the credit is the lesser of: (1) the employer's qualified health promotion expenses; or (2) \$50 multiplied by the number of employees. The bill specifies that, for a comprehensive worksite health promotion program, the credit is the lesser of: (1) the employer's qualified health promotion expenses; or (2) \$100 multiplied by the number of employees. The bill requires the Department of Workforce Development to adopt rules for the certification of worksite health promotion programs.

Effective Date: July 1, 2005; January 1, 2006.

Explanation of State Expenditures: *As of the above date, the fiscal analysis of this bill has not been completed. Please contact the Office of Fiscal and Management Analysis for an update of this fiscal impact statement.*

Explanation of State Revenues:

Explanation of Local Expenditures:

Explanation of Local Revenues:

State Agencies Affected:

Local Agencies Affected:

Information Sources:

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